IN THE CLAIMS

Please amend the claims as follows:

1. (Currently Amended) A method of processing a stereo signal ~~obtained from an encoder~~, ~~which encoder encodes~~said method comprising the steps of:

receiving left and right signals and spatial parameters, said left and right signals and said spatial parameters having been formed by encoding of an N-channel audio signal ~~into left and right signals (L_0; R_0) and spatial parameters (P), the method comprising:~~; and

processing said left and right signals in order to provide processed signals (L_{0w}; R_{0w}), ~~in which~~ said processing ~~is~~ being controlled in dependence ~~of~~ on said spatial parameters (P).

2. (Original) The method of claim 1, wherein said processing is controlled by a first parameter (w_l; w_r) for each of said left and right signals, said first parameter being dependent on the spatial parameters (P).

3. (Original) The method of claim 2, wherein said first parameter (w_l; w_r) is a function of time and/or frequency.

4. (Previously Presented) The method of claim 2, wherein said processing comprises filtering at least one of said left and right

signals with a transfer function which depends on the spatial parameters (P).

5. (Previously Presented) The method as claimed in claim 2, wherein said processing comprises:

adding a first, second and third signal in order to obtain said processed channel signals (L_{0w}; R_{0w}), in which the first signal includes the stereo signal modified by a first transfer function (L_0*H_A; R_0*H_F), the second signal includes the stereo signal of the same one channel modified by a second transfer function (L_0*H_B; R_0*H_E), and the third signal includes the stereo signal of the other channel modified by a third transfer function (R_0*H_D; L_0*H_C).

6. (Original) The method of claim 5, wherein said second transfer function (H_B; H_E) comprises a multiplication with said first parameter (w_1; w_r) followed by multiplication with a first filter function (H_1; H_4).

7. (Original) The method of claim 5, wherein said first transfer function (H_A; H_F) comprises a multiplication with a second parameter.

8. (Original) The method of claim 5, wherein said first transfer function (H_A; H_F) comprises a multiplication with a second

parameter in which said first parameter is a function of said second parameter.

9. (Previously Presented) The method of claim 5, wherein said third transfer function (H_1; H_D) comprises a multiplication of the left or right signal (L_0; R_0) with said first parameter (w_1; w_r) followed by a second filter function (H_2; H_3).

10. (Previously Presented) The method of claim 6, wherein said filter functions (H_1, H_2, H_3, H_4) are time-invariant.

11. (Previously Presented) The method of claim 1, wherein said signals are described by the equation:

$$\begin{bmatrix} L_{Ow} \\ R_{Ow} \end{bmatrix} = H \begin{bmatrix} L_O \\ R_O \end{bmatrix}$$

in which a transfer function matrix (H) is a function of the spatial parameters (P).

12. (Previously Presented) The method of claim 11, wherein said transfer function matrix (H) is described by the equation:

$$H = \begin{bmatrix} (1-w_l)^a + (w_l)^a H_1 & (w_r)^a H_3 \\ (w_l)^a H_2 & (1-w_r)^a + (w_r)^a H_4 \end{bmatrix}$$

wherein "a" is a constant, and H_1, H_2, H_3, H_4 are filter functions.

13. (Previously Presented) The method of claim 11, wherein said filter functions (H_1, H_2, H_3, H_4) and parameters (w_1, w_r) are selected so that the transfer function matrix (H) is invertible.

14. (Previously Presented) A method of claim 1, wherein said spatial parameters (P) contain information describing signal levels of the N-channel signal.

15. (Currently Amended) A device for processing a stereo signal obtained from an encoder, which encoder encodes an N-channel audio signal into left and right signals (L_0; R_0) and spatial parameters (P), the device comprising:

an input for receiving left and right signals (L_0; R_0) and spatial parameters (P), said left and right signals and spatial parameters having been formed by an encoding of an N-channel audio signal; and

a post-processor coupled to said input for post-processing said left and right signals in order to provide processed signals (L_{0w}; R_{0w}), ~~in which~~ said post-processing ~~is~~ being controlled in dependence ~~of~~ on said spatial parameters (P).

16. (Currently Amended) An encoder apparatus comprising:

an encoder for encoding an N-channel audio signal into left and right signals (L_0; R_0) and spatial parameters (P), said left and right signals and spatial parameters being provided at an encoder output; and

~~a device according to claim 15, for processing said left and right signals (L_0; R_0)~~ a post-processor coupled to said encoder output for post-processing said left and right signals in order to provide processed signals (L_{0w}; R_{0w}), said post-processing being controlled in dependence ~~of~~ on said spatial parameters (P).

17. (Previously Presented) A method for processing a stereo signal comprising left and right signals (L_{0w}; R_{0w}), the method comprising inverting the processing in accordance with the method of claim 1.

18. (Previously Presented) A device (7) for processing a stereo signal comprising left and right signals (L_{0w}; R_{0w}), the device comprising means for inverting the processing in accordance with the method of claim 1.

19. (Previously Presented) A decoder apparatus comprising:

a device according to claim 18 for processing a stereo signal comprising left and right signals (L_{0w}; R_{0w}); and

a decoder for decoding the processed stereo signals (L_0; R_0) into an N-channel audio signal.

20. (Previously Presented) An audio system comprising:

an encoder apparatus having an encoder for encoding an N-channel audio signal into left and right signals (L_0; R_0) and spatial parameters (P), and a device for post-processing said left and right signals (L_0; R_0) in order to provide processed signals (L_{0w}; R_{0w}), said post-processing being controlled in dependence on said spatial parameters (P); and

a decoder apparatus for decoding said processed signals (L_{0w}; R_{0w}), said decoder apparatus having a device for processing a stereo signal comprising left and right signals (L_{0w}; R_{0w}), the device comprising means for inverting the post-processing performed in the encoder apparatus in order to provide stereo signals (L_0; R_0), and a decoder for decoding the stereo signals (L_0; R_0) into an N-channel audio signal.